



United States Department of State

*Office of Foreign Missions
Washington, D.C. 20520*

NOTICE

Streamlined Sales Tax Agreement Exemption Certificate

The Streamlined Sales Tax Agreement (Agreement), a multi-state agreement providing for the simplification of the nation's varying sales tax laws, is now effective in 22 states. These states include: Arkansas, Indiana, Iowa, Kansas, Kentucky, Michigan, Minnesota, Nebraska, New Jersey, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Rhode Island, South Dakota, Tennessee, Utah, Vermont, Washington, West Virginia and Wyoming. It is anticipated that other states may join this agreement in the future.

This Notice replaces the Streamlined Sales Tax Agreement Exemption Certificate Notice dated February 17, 2006.

In accordance with the Agreement, the procedure for obtaining an exemption from sales tax on the basis of diplomatic or consular status remains similar to previous procedures. **Please note that this procedure only applies to purchases made in the states listed above.** The procedure for obtaining tax-exemption on purchases made in all other states and the District of Columbia has not changed. In order for foreign missions, international organizations, or their eligible members to obtain tax exemption on purchases made in the states listed above, the following procedure must be followed:

- At the point of purchase, the foreign mission, international organization, or eligible member (the purchaser) must inform the vendor that they are eligible for exemption from sales tax exemption on the basis of diplomatic or consular status.
- The purchaser must then present a valid tax-exemption identification card issued by the Department of State.
- The vendor is required to review the card to ensure that the purchase complies with the level of tax-relief the Department has reciprocally established for the cardholder.
- Sales tax exemption can only be authorized on official purchases if the payment is made with either an official credit/debit card or check.
- If the purchase qualifies, the cardholder must complete a **"Streamlined Sales Tax Agreement – Certificate of Exemption,"** and submit the document to the vendor. (See Tabs for sample certificates.)

- Once the vendor accepts the Certificate, the transaction may be authorized for sales tax exemption.

Instructions for Completing the Certificate of Exemption:

1. Enter the two-letter postal abbreviation of the state where the purchase is being made. (e.g. NC, NJ...)
2. Check the box for a single purchase certificate.
3. Complete the "Business" and "Seller" section.
 - Name of Purchaser – Individual, Foreign Mission, International Organization
 - Business Address – Personal Address of Individual, official address of Foreign Missions or International Organization
 - Purchaser's Tax ID Number – Leave Blank
 - State of Issue – Leave Blank
 - Country of Issue – Leave Blank
 - FEIN (Federal Employee Identification Number) – If a Foreign Mission or International Organization have this number, they may list it here, however this is not required.
 - Driver's License Number/State Issued ID Number – The purchaser may list this information, however it is not required.
 - Foreign Diplomat Number – The purchaser must enter the 10-digit number displayed beneath the photo on their tax exemption identification card. (i.e. 4006-0000-01)
 - Name & Address of Seller – This information can be obtained from the vendor and is required.
4. Complete the Type of Business Section
 - Purchasers requesting sales tax exemption on the basis of diplomatic or consular status must circle number 20 for "Other" and write in "Diplomatic Mission" for both Personal and Mission-related expenses.
5. Complete the Reason for Exemption section.
 - Purchasers requesting sales tax exemption on the basis of diplomatic or consular status must check box D, "Foreign Diplomat," and include the number displayed beneath the photo on their tax exemption identification card. (i.e. 4006-0000-01)
6. The purchaser must sign and date the Certificate.

The Office of Foreign Missions advises all foreign missions, international organizations, and individuals that are either assigned or plan to travel to the states listed at the beginning of this notice, to make photocopies of the attached blank Certificate (Tab 2). The Certificate will be available on OFM's website, www.state.gov/ofm.

If there are questions or concerns about this new procedure, please contact OFM's Tax & Customs Program by telephone at (202) 895-3500, extension 2, or by electronic mail at ofmtaxcustoms@state.gov.

Attachments: Tab 1 – Sample Single Purchase Certificate of Exemption
 Tab 2 – Certificate of Exemption

June 10, 2009

Tab 1

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ☐ Check if you are attaching the Multi-state Supplemental form.
☒ **NC** If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. ☒ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____

3. **Please print**

Name of purchaser Jane Diplomat			
Business Address 123 Hillsborough St.		City Raleigh	State NC
Zip Code 27500			
Purchaser's Tax ID Number LEAVE BLANK	State of Issue	Country of Issue	
If no Tax ID Number Enter one of the following:	FEIN (OPTIONAL)	Driver's License Number/State Issued ID Number (OPTIONAL)	Foreign diplomat number 4006-0000-01
Name of seller from whom you are purchasing, leasing or renting DIPLO-MART			
Seller's address 321 Creedmor Rd.		City Raleigh	State NC
Zip code 28300			

4. **Type of business.** Circle the number that describes your business

- | | |
|---|---|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (explain) <u>DIPLOMATIC MISSION</u> |

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (department) _____ | H Agricultural production # _____ |
| B State or local government (name) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (name) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # <u>4006-0000-01</u> | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (explain) _____ |
| F Religious or educational organization # _____ | |
| G Resale # _____ | |

6. **Sign here.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser <u>Jane Diplomat</u>	Print Name Here <u>Jane Diplomat</u>	Title <u>Consular Officer</u>	Date <u>6-9-09</u>
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* Following the presentation of a valid tax-exemption identification card issued by the U.S. Department of State, this form can be used to authorize foreign missions, international organizations, and their eligible members to obtain exemption from sales tax. Each card provides information in either a blue or yellow stripe explaining the level of tax exemption the U.S. Department of State has reciprocally authorized for the cardholder. If the vendor has questions concerning this process, please contact the U.S. Department of State during normal business hours at (202) 895-3541 or by email at ofmtaxcustoms@state.gov. This form is only valid in the following states: AR, IN, IA, KS, KY, MI, MN, NE, NJ, NV, NC, ND, OH, OK, RI, SK, TN, UT, VT, WA, WV, WY.

Tab 2

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ☐ Check if you are attaching the Multi-state Supplemental form.
☐ If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. ☐ Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____

3. **Please print**

Name of purchaser _____			
Business Address _____		City _____	State _____ Zip Code _____
Purchaser's Tax ID Number _____		State of Issue _____	Country of Issue _____
If no Tax ID Number Enter one of the following:	FEIN _____	Driver's License Number/State Issued ID Number _____	Foreign diplomat number _____
Name of seller from whom you are purchasing, leasing or renting _____		State of Issue: _____	Number _____
Seller's address _____		City _____	State _____ Zip code _____

4. **Type of business.** Circle the number that describes your business

- | | |
|---|---------------------------------------|
| 01 Accommodation and food services | 11 Transportation and warehousing |
| 02 Agricultural, forestry, fishing, hunting | 12 Utilities |
| 03 Construction | 13 Wholesale trade |
| 04 Finance and insurance | 14 Business services |
| 05 Information, publishing and communications | 15 Professional services |
| 06 Manufacturing | 16 Education and health-care services |
| 07 Mining | 17 Nonprofit organization |
| 08 Real estate | 18 Government |
| 09 Rental and leasing | 19 Not a business |
| 10 Retail trade | 20 Other (<i>explain</i>) _____ |

5. **Reason for exemption.** Circle the letter that identifies the reason for the exemption.

- | | |
|---|---|
| A Federal government (<i>department</i>) _____ | H Agricultural production # _____ |
| B State or local government (<i>name</i>) _____ | I Industrial production/manufacturing # _____ |
| C Tribal government (<i>name</i>) _____ | J Direct pay permit # _____ |
| D Foreign diplomat # _____ | K Direct mail # _____ |
| E Charitable organization # _____ | L Other (<i>explain</i>) _____ |
| F Religious or educational organization # _____ | |
| G Resale # _____ | |

6. **Sign here.** *I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.*

Signature of Authorized Purchaser _____	Print Name Here _____	Title _____	Date _____
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* Following the presentation of a valid tax-exemption identification card issued by the U.S. Department of State, this form can be used to authorize foreign missions, international organizations, and their eligible members to obtain exemption from sales tax. Each card provides information in either a blue or yellow stripe explaining the level of tax exemption the U.S. Department of State has reciprocally authorized for the cardholder. If the vendor has questions concerning this process, please contact the U.S. Department of State during normal business hours at (202) 895-3541 or by email at ofmtaxcustoms@state.gov. This form is only valid in the following states: AR, IN, IA, KS, KY, MI, MN, NE, NJ, NV, NC, ND, OH, OK, RI, SK, TN, UT, VT, WA, WV, WY.